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**From:**

**Sent:** Friday, July 31, 2009 11:01:24 AM

**To:**

**Cc:**

**Subject:** RE: Several 870-LTs signed by one spouse net adj is 0

Please disregard the advice below. Based on the case I mentioned below we already changed the instructions in the Form 870-LT to clarify that we may accept the signature of only one spouse. I had forgotten that we already fixed the problem when we last revised this form.

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**From:**

**Sent:** Wednesday, July 29, 2009 4:20:36 PM

**To:**

**Cc:**

**Subject:** RE: Several 870-LTs signed by one spouse net adj is 0

No. Other than the fact that language should be included that states that the husband agrees that we can cosign the agreement and it will be binding on him notwithstanding that his spouse does not also sign. One court interpreted the form as including a condition precedent to having a binding agreement that both spouses sign. So we would need to disclaim this potential treatment of only one signature.